

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
) Chapter 11
)
FRANCHISE GROUP, INC., ¹) Case No. 24-12480 (LSS)
)
Reorganized Debtor.) Re: Docket Nos. 1856 & 1883
)

**CERTIFICATION OF COUNSEL REGARDING
PROPOSED ORDER SUSTAINING REORGANIZED DEBTORS'
SECOND (2ND) OMNIBUS (SUBSTANTIVE) OBJECTION TO CLAIMS**

On September 15, 2025, the above-captioned reorganized debtor (the “Reorganized Debtor”, and together with its affiliated reorganized debtors before the effective date of the chapter 11 plan,² the “Debtors”) filed the *Reorganized Debtors’ Second (2nd) Omnibus (Substantive) Objection to Claims* [Docket No. 1856] (the “Objection”)³ with the United States Bankruptcy Court for the District of Delaware (the “Court”). A proposed form of order sustaining the Objection was attached thereto as Exhibit 2 (the “Proposed Order”). Attached to the Proposed Order as Exhibit A was a schedule of claims subject to the Objection (the “Schedule”).

¹ The last four digits of Franchise Group, Inc.’s federal tax identification number are 1876. The mailing address for Franchise Group, Inc. is 2371 Liberty Way, Virginia Beach, Virginia 23456. The term “Reorganized Debtors” includes Franchise Group, Inc. and certain reorganized debtor affiliates, a complete list of which, including the last four digits of their federal tax identification numbers and addresses, may be obtained on the website of the Reorganized Debtors’ claims and noticing agent, at <https://cases.ra.kroll.com/FRG/>. All of the motions, contested matters, and adversary proceedings that remained open as of the closing of any of the Reorganized Debtors’ cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of Franchise Group, Inc., Case No. 24-12480 (LSS).

² On June 6, 2025, all of the Debtors with the exception of Freedom VCM Holdings, LLC (“TopCo”) emerged from the chapter 11 cases as Reorganized Debtors [Docket No. 1605]. TopCo emerged from the chapter 11 cases as a Reorganized Debtor on July 3, 2025 [Docket No. 1689].

³ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

The deadline for parties to file and serve responses to the relief requested in the Objection was established as October 6, 2025, at 4:00 p.m. (prevailing Eastern Time) (the “Response Deadline”).

Prior to the Response Deadline, the Reorganized Debtor received an informal response from the Internal Revenue Service (the “IRS”) and a formal response [Docket No. 1881] from the Tennessee Department of Revenue (together with the IRS, the “Responding Parties”). On October 8, 2025, the Reorganized Debtor submitted to the Court the Proposed Order with a revised Schedule (the “Revised Schedule”), removing the Responding Parties’ claims from the Schedule, without prejudice, to afford the Reorganized Debtor and the Responding Parties additional time to resolve the responses. *See* Docket No. 1883.⁴

Thereafter, the Reorganized Debtor and the Rhode Island Division of Taxation (“RI DOT”) engaged in discussions regarding certain proofs of claims filed in the Debtors’ chapter 11 cases by RI DOT. In light of the ongoing discussions with RI DOT regarding its claims, the Reorganized Debtor further revised the Schedule, attached hereto as Exhibit 1 (the “Further Revised Schedule”),⁵ removing RI DOT’s claim from the Schedule, without prejudice, to afford the parties additional time to address the claims. For the convenience of the Court and other interested parties, a blackline comparing the Further Revised Schedule against the Schedule is attached hereto as Exhibit 2.

WHEREFORE, as the Reorganized Debtor did not receive any objections or responses other than as described herein, and the Responding Parties and RI DOT do not object to entry of

⁴ The Reorganized Debtor and the Responding Parties have agreed to adjourn the Objection to the hearing scheduled at 10:00 a.m. (prevailing Eastern Time) on November 18, 2025, solely with respect to the Responding Parties’ claims. The Objection is being adjourned solely with respect to Proofs of Claim Nos. 2299, 2300, and 2589.

⁵ No changes have been made to the Proposed Order.

the Proposed Order with the Further Revised Schedule attached thereto, the Reorganized Debtor respectfully requests that the Court enter the Proposed Order without further notice or a hearing at the Court's earliest convenience.

Dated: October 21, 2025
Wilmington, Delaware

/s/ Shella Borovinskaya

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